

40th ANNUAL DLA GOVERNMENT AUDIT WORKSHOP
Ramkota River Center Convention Center
Pierre, South Dakota
May 19, 20 and 21, 2014

May 19, 2014 Agenda:

7:15 a.m. Workshop Registration

8:00 **Audit Risk Assessment**

Daniel O'Keefe heads up the Government Practice Group of Moore, Stephens, Lovelace, P.A. He has 35 years of public accounting, governmental, and not-for-profit experience. Dan served on the AICPA State and Local Government Expert Panel and serves on the AICPA National State and Local Government Conference Committee. He is also a Certified Fraud Examiner.

10:00 **Internal Controls (new COSO)**

11:50 Lunch

1:00 p.m. **Independence Standard**

3:00 **Various Independent Auditor's Reports**

4:00 **New Single Audit Requirements**

5:00 Social hour – camaraderie, cash bar, and finger food

May 20, 2014

7:15 a.m. Breakfast

8:00 **Advanced Governmental Accounting Topics**

Gregory Allison is a Senior Lecturer in Public Finance and Government at the University of North Carolina School of Government. He is author of *A Preparer's Guide to Note Disclosures and Accounting Issues and Practices* and co-author of *Governmental and Nonprofit Accounting – Theory and Practice, 8th Edition*. He also served as finance director for the City of Morganton, North Carolina. Greg has received excellent participant evaluations from two prior DLA Government Audit Workshops.

Noon Lunch

1:00 PM **Advanced Governmental Accounting Topics - continued**

5:00 On-your-own evening activity possibilities:

- Bicycle/walking path from just south-west of the Ramkota Inn to Farm Island, also going west across the Missouri River Bridge, and then out to the Oahe Dam.
- Water slide and swim at the city indoor pool attached to the YMCA (small fee).
- Golf (green fees)

May 21, 2014

7:15 a.m. Breakfast

8:00 **The Department of Education** will discuss information relevant to your audit work relating to Special Education, Special Education Cooperatives, and provide an update from the 2014 Legislative Session.

9:00 **The South Dakota Retirement System** will discuss how employers (school districts, cities and counties) will implement the pension reforms contained in GASB 68.

10:30 **The Department of Legislative Audit** will discuss other comprehensive basis of accounting reports, electronic audit evidence, and audit review observations.

12:00 Conference ends